



**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES**

P.O. BOX 119
HONOLULU, HAWAII 96810-0119

June 21, 2002

COMPTROLLER'S MEMORANDUM NO. 2002-23

TO: Heads of Departments

SUBJECT: Audit Examination for Fiscal 2002

This memorandum is to give notice that our auditors for fiscal 2002, KPMG LLP, have begun examination procedures in connection with their annual audit of the State's accounting records and financial statements. As in the past, their audit will include review of certain department level records and transactions, and they will therefore be contacting staff in the various departments and agencies for assistance as needed.

The usual cooperation and helpfulness of your staff in this audit effort will be appreciated. If any staff-level contact needs to be made with our accounting staff regarding this matter, your staff may call Mr. Glenn Miyashiro at 586-0599.

A handwritten signature in cursive script, appearing to read "Glenn M. Okimoto".

GLENN M. OKIMOTO
State Comptroller

JUN 25 2002